

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,)
Plaintiff,)
v.) Case No. 4:18-cv-04020
JAGMAIL S. GILL)
Defendant.)

UNITED STATES OF AMERICA'S COMPLAINT

The United States of America, pursuant to 31 U.S.C. § 3711(g)(4)(C), at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this Complaint against Jagmail Gill to reduce to judgment and collect outstanding civil penalties assessed against Jagmail Gill for his non-willful failure to timely report his financial interest in numerous foreign bank accounts as required by 31 U.S.C. § 5314 and its implementing regulations, plus accrued interest on the assessed penalties, late payment penalties and associated fees. Additionally, the United States intends to proceed under the Federal Debt Collection Practices Act (28 U.S.C. § 3001 *et seq.*) to collect any judgment it obtains in this case, including the use of all appropriate pre-judgment remedies, post-judgment remedies and the additional surcharge as authorized by 28 U.S.C. § 3011. In support hereof, the United States alleges as follows:

JURISDICTION AND VENUE

1. The Court has subject matter jurisdiction under 28 U.S.C. §§ 1331, 1345 and 1335 because this action arises under a federal statute for the recovery of a penalty and the United States is the Plaintiff. Further, upon completion of service of process, this Court will have personal jurisdiction over Jagmail Gill pursuant to Fed. R. Civ. P. 4(k).

2. Venue is proper in this district under 28 U.S.C. § 1391(b) because Jagmail Gill is a United States citizen whose last known address was in Spring, Texas. Alternatively, venue may be proper under 28 U.S.C. §§ 1391(c) and 1395.

JAGMAIL GILL'S FAILURE TO TIMELY REPORT HIS FINANCIAL INTEREST IN HIS FOREIGN BANK ACCOUNTS

3. 31 U.S.C. § 5314 authorizes the Secretary of the Treasury to require United States persons to report certain transactions with foreign financial agencies. Under the statute's implementing regulations, “[e]ach United States person having a financial interest in, or signature authority over, a bank, securities, or other financial account in a foreign country shall report such relationship” to the IRS for each year in which such relationship exists. 31 C.F.R. § 1010.350(a).

4. To fulfill this requirement, a United States person must file a Form TD F 90-22.1, “Report of Foreign Bank and Financial Accounts,” commonly known as an “FBAR.” *See id.* For the 2005 through 2010 years at issue, an FBAR was due by June 30 “of each calendar year with respect to foreign financial accounts exceeding \$10,000 maintained during the previous calendar year.” 31 C.F.R. § 1010.306(c).¹

Jagmail Gill's financial interest and signature authority in foreign bank Accounts

5. In 1984, Jagmail Gill became a green card holder and lawfully admitted into the United States for legal residence. In 2008, Jagmail Gill became an United States' Citizen.

6. In 1989, Jagmail Gill and his family members purchased a private airport in Texas. The airport was owned by a United States corporation named Northwest Airport

¹ Beginning with the 2016 tax year, the due date of the FBAR form is April 15. Pub. L. No. 114-41, § 2006(b)(11).

Management (“NAM.”) Jagmail Gill is a director of NAM. He and his wife Amarjit received wages from NAM for consultation and management services.

7. Jagmail Gill owned 51% of NAM. The other 49% of NAM was owned by a London company named Compatriot Holding Ltd. (“CHL”). CHL is owned by Jagmail Gill and his family members.

8. During August 2008, Jetson Properties Ltd. (“JPL”) was incorporated in the tax haven Isle of Man. JPL became the holding company of CHL.

9. On December 8, 2018, Jagmail Gill transferred his shares in CHL for 26,000 shares of JPL.

10. In 1976, Jagmail Gill purchased 100% of Gill & Company Ltd. (“GCL.”)

11. During 2007 -2008, GCL changed its name to Whitechurch Lane Ltd. (“Whitechurch.”)

12. In November 2008, a London company named Glissen Properties Ltd. (“Glissen”) was established. Jagmail Gill owns 26% of Glissen.

13. During 2005 – 2010, Jagmail Gill also owned rental real estate in both the United Kingdom and India.

14. Jagmail Gill filed late FBARs on December 9, 2011 for each year at issue, 2005 – 2010. On each of this late filed FBARs, Jagmail Gill admitted that he had signature authority, control or an interest in 28 foreign bank accounts.

15. Jagmail Gill filed Form 1040 U.S. Individual income tax returns for the 2005-2010 tax years. Gill failed to report any of his foreign income on his originally filed United States income tax returns for 2005-2010. Gill’s 2005-2010 Form 1040 federal tax returns listed his address as Spring, Texas.

Foreign Account balances exceeded \$10,000 in 2005 – 2010.

16. In 2005, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Barclays 1	XXXX3099	\$5,168	\$517	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$133,343	\$5,000	Jagmail Gill	United Kingdom
Allied Irish 2	XXXX0102	\$169,225	\$5,000	Jagmail Gill	United Kingdom
Barclays 2	XXXX2236	\$16,741	\$1,674	Jagmail Gill	United Kingdom
NatWest	XXXX3027	\$6,713	\$671	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$56,799	\$5,000	Jagmail Gill	United Kingdom
Allied Irish 4	XXXX5067	\$886,851	\$10,000	CHL	United Kingdom
Barclays 4	XXXX7277	\$1,963	\$196	CHL	United Kingdom
NatWest 1	XXXX2893	\$272,286	\$10,000	CHL	United Kingdom
Allied Irish 3	XXXX5141	\$432,194	\$10,000	CHL	United Kingdom
HSBC 1	XXXX8437	\$523,650	\$10,000	CHL	United Kingdom
NatWest 2	XXXX9091	\$1,135,736	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9218	\$788,606	\$10,000	CHL	United Kingdom
NatWest 4	XXXX4093	12,765	\$1,277	CHL	United Kingdom
NatWest 5	XXXX9171	7,509,980	\$10,000	CHL	United Kingdom
TOTAL PENALTIES FOR YEAR			\$89,335		

18. In 2006, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Barclays 1	XXXX3099	\$45,052	\$4,505	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$5,048	\$505	Jagmail Gill	United Kingdom
Allied Irish 2	XXXX0102	\$192,616	\$5,000	Jagmail Gill	United Kingdom
Barclays 2	XXXX2236	\$43,200	\$4,320	Jagmail Gill	United Kingdom
NatWest	XXXX3027	\$7,641	\$764	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$163,829	\$5,000	Jagmail Gill	United Kingdom

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Barclays 4	XXXX7277	\$2,160	\$216	CHL	United Kingdom
NatWest 1	XXXX2893	\$413,362	\$10,000	CHL	United Kingdom
Allied Irish 3	XXXX5141	\$1,042,732	\$10,000	CHL	United Kingdom
Allied Irish 4	XXXX5067	unknown	\$10,000	CHL	United Kingdom
Cooperative Bank	XXXX7100	\$346,729	\$10,000	Gill & Co.	United Kingdom
HSBC 1	XXXX8437	\$956,919	\$10,000	CHL	United Kingdom
NatWest 2	XXXX9091	\$1,648,495	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9218	\$246,459	\$5,000	CHL	United Kingdom
NatWest 4	XXXX4093	\$14,291	\$1,429	CHL	United Kingdom
NatWest 5	XXXX9171	\$8,345,780	\$10,000	CHL	United Kingdom
NatWest 6	XXXX7838	\$2,595,567	\$10,000	CHL	United Kingdom
TOTAL PENALTIES FOR YEAR			\$106,739		

19. In 2007, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Barclays 1	XXXX3099	\$10,503	\$1,050	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$5,154	\$515	Jagmail Gill	United Kingdom
Allied Irish 2	XXXX0102	\$196,364	\$5,000	Jagmail Gill	United Kingdom
Barclays 2	XXXX2236	\$103,143	\$5,000	Jagmail Gill	United Kingdom
NatWest 1	XXXX3027	\$27,856	\$2,786	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$229,614	\$5,000	Jagmail Gill	United Kingdom
Punjab	XXXX0416	\$9,982	\$998	Jagmail Gill	United Kingdom
Punjab	XXXX0540	\$199,630	\$5,000	Jagmail Gill	United Kingdom
Barclays 4	XXXX7277	\$2,184	\$218	CHL	United Kingdom
NatWest 2	XXXX2893	\$421,405	\$10,000	CHL	United Kingdom
Allied Irish 3	XXXX5141	\$548,202	\$10,000	CHL	United Kingdom
Allied Irish 4	XXXX5067	unknown	\$10,000	CHL	United Kingdom
HSBC 1	XXXX8437	\$974,596	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9091	\$1,514,655	\$10,000	CHL	United Kingdom
NatWest 4	XXXX9218	\$280,666	\$10,000	CHL	United Kingdom
NatWest 5	XXXX9171	\$8,251,167	\$10,000	CHL	United Kingdom
NatWest 6	XXXX7838	\$4,673,468	\$10,000	CHL	United Kingdom

Cooperative Bank	XXXX7100	\$666,493	\$10,000	Gill & Co.	United Kingdom
TOTAL PENALTIES FOR YEAR			\$115,567		

20. In 2008, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Punjab	XXXX0540	\$144,730	\$5,000	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$3,691	\$369	Jagmail Gill	United Kingdom
Allied Irish 2	XXXX0102	\$162,992	\$5,000	Jagmail Gill	United Kingdom
Barclays 2	XXX2236	\$112,651	\$5,000	Jagmail Gill	United Kingdom
NatWest 1	XXXX3027	\$20,196	\$2,020	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$167,660	\$5,000	Jagmail Gill	United Kingdom
Barclays 5	XXXX6789	\$136,226	\$5,000	Jagmail Gill	United Kingdom
Punjab 2	XXXX0416	\$6,762	\$676	Jagmail Gill	United Kingdom
HSBC 4	XXXX7007	\$174,246	\$5,000	Jagmail Gill	United Kingdom
Punjab 3	XXXX0086	\$10,216	\$1,022	Jagmail Gill	United Kingdom
Allied Irish 3	XXXXX141	\$523,445	\$10,000	CHL	United Kingdom
Cooperative Bank	XXXX7100	\$716,923	\$10,000	Gill & Co.	United Kingdom
Barclays 4	XXXX7277	\$1,498	\$150	CHL	United Kingdom
NatWest 2	XXXX2893	\$304,490	\$10,000	CHL	United Kingdom
HSBC 1	XXXX8437	\$948,943	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9091	\$1,259,053	\$10,000	CHL	United Kingdom
NatWest 4	XXXX9218	\$168,626	\$5,000	CHL	United Kingdom
NatWest 7	XXXX4093	\$5,835,941	\$10,000	CHL	United Kingdom
NatWest 5	XXXX9171	\$2,880,606	\$10,000	CHL	United Kingdom
HSBC 2	XXXX4243	\$144,730	\$5,000	CHL	United Kingdom
HSBC 3	XXXX9318	\$586,216	\$10,000	CHL	United Kingdom
Allied Irish 4	XXXX5067	\$827,704	\$10,000	CHL	United Kingdom
TOTAL PENALTIES FOR YEAR			\$134,237		

21. In 2009, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Punjab	XXXX0540	\$8	\$1	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$184,388	\$5,000	Jagmail Gill	United Kingdom
Allied Irish 2	XXXX0102	\$180,324	\$5,000	Jagmail Gill	United Kingdom
Barclays 2	XXXX2236	\$391,622	\$10,000	Jagmail Gill	United Kingdom
NatWest 1	XXXX3027	\$16,290	\$1,629	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$529,446	\$10,000	Jagmail Gill	United Kingdom
Barclays 5	XXXX6789	\$70	\$7	Jagmail Gill	United Kingdom
Punjab 2	XXXX0416	\$7,484	\$748	Jagmail Gill	United Kingdom
HSBC 4	XXXX7007	\$149,283	\$5,000	Jagmail Gill	United Kingdom
Punjab 4	XXXX0095	\$18,224	\$1,822	Jagmail Gill	United Kingdom
Punjab 3	XXXX0086	\$9,355	\$935	Jagmail Gill	United Kingdom
Cooperative	XXXX7100	\$850,624	\$10,000	Gill & Co.	United Kingdom
NatWest 2	XXXX2893	\$493,867	\$10,000	CHL	United Kingdom
Allied Irish 3	XXXX5141	\$291,860	\$10,000	CHL	United Kingdom
HSBC 1	XXXX8437	\$2,017,834	\$10,000	CHL	United Kingdom
Allied Irish 4	XXXX5067	\$300,167	\$10,000	CHL	United Kingdom
NatWest 6	XXXX7838	Unknown	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9091	\$980,277	\$10,000	CHL	United Kingdom
NatWest 4	XXXX9218	\$145,860	\$5,000	CHL	United Kingdom
NatWest 5	XXXX9171	\$6,123,407	\$10,000	CHL	United Kingdom
HSBC 2	XXXX4243	\$159,260	\$5,000	CHL	United Kingdom
HSBC 3	XXXX9318	\$655,127	\$10,000	CHL	United Kingdom
TOTAL PENALTIES FOR YEAR			\$140,142		

22. In 2010, Jagmail Gill had signature authority, control or authority over, or an interest in foreign bank accounts which were not reported on his United States income tax return as follows:

Bank Name	Account Number	Maximum Balance	Penalty assessed	Owner of Account	Bank Location
Punjab	XXXX0540	\$8	\$1	Jagmail Gill	United Kingdom
Allied Irish 1	XXXX0029	\$8,941	\$894	Jagmail Gill	United Kingdom
Barclays 2	XXXX2236	\$596,655	\$10,000	Jagmail Gill	United Kingdom
Barclays 6	XXXX0146	\$77,577	\$5,000	Jagmail Gill	United Kingdom
NatWest 1	XXXX3027	\$16,145	\$1,614	Jagmail Gill	United Kingdom
Barclays 3	XXXX3401	\$552,570	\$10,000	Jagmail Gill	United Kingdom
Barclays 5	XXXX6789	\$7069	\$7	Jagmail Gill	United Kingdom
Punjab 2	XXXX0416	\$7,285	\$729	Jagmail Gill	United Kingdom
HSBC 4	XXXX7007	\$123,719	\$5,000	Jagmail Gill	United Kingdom
Punjab 4	XXXX0095	\$5,420	\$542	Jagmail Gill	United Kingdom
Punjab 3	XXXX0086	\$10,405	\$1,040	Jagmail Gill	United Kingdom
Cooperative	XXXX7100	\$220,461	\$5,000	Gill & Co.	United Kingdom
NatWest 2	XXXX2893	\$737,485	\$10,000	CHL	United Kingdom
Allied Irish 3	XXXX5141	\$301,335	\$10,000	CHL	United Kingdom
HSBC 1	XXXX8437	\$779,490	\$10,000	CHL	United Kingdom
NatWest 3	XXXX9091	\$1,133,673	\$10,000	CHL	United Kingdom
NatWest 5	XXXX9171	Unknown	\$10,000	CHL	United Kingdom
NatWest 6	XXXX7838	Unknown	\$10,000	CHL	United Kingdom
NatWest 4	XXXX9218	\$143,528	\$5,000	CHL	United Kingdom
HSBC 2	XXXX4243	\$154,680	\$5,000	CHL	United Kingdom
HSBC 3	XXXX9318	\$636,770	\$10,000	CHL	United Kingdom
Allied Irish	XXXX5067	\$292,088	\$10,000	CHL	United Kingdom
HSBC 5	XXXX6691	\$1,096,137	\$10,000	CHL	United Kingdom
HSBC 6	XXXX7892	\$618,838	\$10,000	CHL	United Kingdom
HSBC 7	XXXX1263	\$128,776	\$5,000	CHL	United Kingdom
TOTAL PENALTIES FOR YEAR			\$154,827		

23. During 2005 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$11,952,020.

24. During 2006 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$16,069,880.

25. During 2007 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$18,115,082.

26. During 2008 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$15,137,545.

27. During 2009 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$13,504,776.

28. During 2010 the highest monthly balance of Jagmail Gill's foreign bank accounts was \$7,642,055.

29. Clearly, during 2005 - 2010, the balances in Jagmail Gill's foreign bank accounts exceeded \$10,000.

Jagmail Gill's failure to disclose the foreign accounts was non-willful.

30. During 2005-2010, Jagmail Gill was an United States person as defined in 31 C.F.R. § 1010.350.

31. In 2005 - 2010, Jagmail Gill had a financial interest in, and signatory authority over, all the accounts listed above. Most of these accounts had account balances exceeding \$10,000. The aggregate balance in all of Gill's foreign accounts exceeded \$10,000. Thus, on or before June 30, 2006 – June 30, 2011, Jagmail Gill was required to file an FBAR reporting his interest in these foreign bank accounts for 2005 - 2010, respectively.

32. Jagmail Gill failed to timely file FBARs for 2005 - 2010 regarding the foreign bank accounts.

33. Jagmail Gill's failure to timely report his financial interest in the foreign bank accounts was non-willful.

34. Jagmail Gill failed to include a Schedule B as part of his income tax return for every year from 2005 through 2010.

35. Jagmail Gill failed to disclose his interest in any foreign accounts to his tax return preparers for his 2007 return.

36. Jagmail Gill also failed to file FBAR reports for 2005 through 2010 despite knowing he had an interest in foreign bank accounts.

37. Jagmail Gill's foreign bank accounts generated income taxable in the United States that was not reported on his federal income tax returns for 2005 through 2010.

38. Jagmail Gill's unreported income from the foreign bank accounts created deficiencies in his income taxes for each year from 2005 through 2010.

Jagmail Gill's 2005 through 2010 FBAR Penalty assessments

39. 31 U.S.C. § 5321(a)(5) provides for the imposition of civil penalties for a failure to comply with the reporting requirements of Section 5314 – *i.e.*, when the person maintaining a foreign account fails to timely file an FBAR reporting that account despite having an obligation to do so. For violations involving the non-willful failure to report the existence of an account, the maximum amount of the penalty that may be assessed is \$10,000. 31 U.S.C. § 5321(a)(5)(B)(i).

40. Due to Jagmail Gill's non-willful failure to timely file FBARs reporting his financial interest in the foreign bank accounts for 2005 through 2010, a delegate of the Treasury Secretary assessed FBAR penalties against him pursuant to 31 U.S.C. § 5321(a)(5) on October 28, 2016, as follows:

Tax Year 2005	\$89,335
Tax Year 2006	\$106,739
Tax Year 2007	\$115,568
Tax Year 2008	\$134,236
Tax Year 2009	\$140,143
Tax Year 2010	<u>\$154,827</u>
Total	\$740,848

41. The IRS assessments of the 2005 through 2010 FBAR penalties were timely. Pursuant to 31 U.S.C. § 5321(b)(1), the statute of limitations on the assessment of an FBAR penalty is six years from the date of the violation. The Forms TD F 90-22.1 or FBAR for the 2005 through 2010 tax years were due on June 30, 2006 through June 30, 2011, respectively. Thus, the last day for the assessment of the FBAR penalties for the 2005 through 2010 tax years was June 30, 2012 through June 30, 2017. On July 31, 2015, Jagmail Gill signed a Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. § 5314 for FBAR violations that extended the date for making assessments for the 2005 – 2008 tax years until June 30, 2016. On January 5, 2016, Jagmail Gill signed a Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. § 5314 for FBAR violations that extended the date for making assessments for the 2005 – 2010 tax years until December 31, 2017. The FBAR penalties for 2005-2010 were all assessed on October 28, 2016, and thus, were all timely.

42. On October 28, 2016, a delegate of the Treasury Secretary also gave Jagmail Gill notice and demand of the penalty assessments for 2005 through 2010.

43. Despite the notice and demand for payment, Jagmail Gill has failed to pay the 2005 through 2010 FBAR penalties assessed against him. Therefore, interest and other statutory additions continue to accrue on the unpaid assessments.

44. As of September 1, 2017, Jagmail Gill owed the United States \$784,608.78 in penalties assessed under 31 U.S.C. § 5321, including interest and other statutory additions which have accrued and will continue to accrue as provided by law.

45. Likewise, this suit is timely because it was commenced within two years of the assessment date. Pursuant to 31 U.S.C. § 5321(b)(2), a suit to reduce to judgment an FBAR

assessment must be commenced within two years from the date of assessment. Thus, the United States has until October 29, 2018,² to timely file this suit.

WHEREFORE, the United States of America requests as follows:

1. That the Court enter judgment in favor of the United States against Jagmail Gill for Jagmail Gill's 2005 - 2010 FBAR penalty assessments in the aggregate amount of \$784,608.78 as of September 1, 2017, plus accruals and such other and further relief as the Court deems just and proper; and
2. That the United States shall recover a surcharge of 10% of the amount of the debt as authorized under 28 U.S.C. § 3011 for using pre-judgment and/or post judgment debt collection remedies under 28 U.S.C. § 3101 et seq., and 28 U.S.C. § 3201 et seq., respectively.

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ATTORNEYS FOR UNITED STATES

² October 28, 2018, is a Sunday. Therefore, this Complaint is due on October 29, 2018. Fed. R. Civ. P.6(a)(1)(C).

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Herbert W. Linder, U.S. Department of Justice, Tax Division
717 N. Harwood Street, Suite 400, Dallas, TX 75201
(214) 880-9754

DEFENDANTS

Jagmail S. Gill

County of Residence of First Listed Defendant Harris
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF	PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4 <input checked="" type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5 <input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6 <input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL INJURY	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability	PROPERTY RIGHTS	<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 330 Federal Employers' Liability	<input type="checkbox"/> 820 Copyrights	<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 830 Patent	<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)	<input type="checkbox"/> 355 Motor Vehicle Product Liability	PERSONAL PROPERTY	LABOR	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 370 Other Fraud	SOCIAL SECURITY	<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 850 Securities/Commodities/ Exchange
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 385 Property Damage	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 390 Other Injury		<input type="checkbox"/> 740 Railway Labor Act	<input type="checkbox"/> 891 Agricultural Acts
	<input type="checkbox"/> 395 Medical Malpractice		<input type="checkbox"/> 751 Family and Medical Leave Act	<input type="checkbox"/> 893 Environmental Matters
			<input type="checkbox"/> 790 Other Labor Litigation	<input type="checkbox"/> 895 Freedom of Information Act
			<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 896 Arbitration
				<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
				<input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS	FEDERAL TAX SUITS	
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	Habeas Corpus:	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 530 General		
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 535 Death Penalty		
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 540 Mandamus & Other		
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<input type="checkbox"/> 550 Civil Rights		
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 555 Prison Condition		
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		
		<input type="checkbox"/> 462 Naturalization Application		
		<input type="checkbox"/> 463 Habeas Corpus - Alien Detainee (Prisoner Petition)		
		<input type="checkbox"/> 465 Other Immigration Actions		

V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from another district (specify) _____	<input type="checkbox"/> 6 Multidistrict Litigation
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Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
31 USC Sections 5314 and 28 USC Sections 3001 and 3011

VI. CAUSE OF ACTION

Brief description of cause:
Seek judgment regarding outstanding federal penalty assessments for failure to report interest in foreign accounts

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMAND \$ 784,608.78 CHECK YES only if demanded in complaint:
JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

10/24/2018

/s/ Herbert W. Linder

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I. (a) Plaintiffs-Defendants. Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.C.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; federal question actions take precedence over diversity cases.)

III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. Nature of Suit. Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerks in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

V. Origin. Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

Appeal to District Judge from Magistrate Judgment. (7) Check this box for an appeal from a magistrate judge's decision.

VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

Demand. In this space enter the dollar amount (in thousands of dollars) being demanded or indicate other demand such as a preliminary injunction.

Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. Related Cases. This section of the JS 44 is used to reference related pending cases if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.